



CITY OF NORTH RICHLAND HILLS

Finance

March 13, 2020

Whitley Penn, LLP  
640 Taylor Street, Suite 2200  
Fort Worth, Texas 76102

This representation letter is provided in connection with your audit of the financial statements, which comprise the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of North Richland Hills, Texas (the "City") as of September 30, 2019 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 13, 2020:

#### **Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 30, 2018, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- There are no related party relationships and transactions that require disclosure in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- We have consulted a lawyer concerning various litigation, claims, or assessments and we are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (FASB Accounting Standards Codification (ASC) 450, Contingencies).
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues or general revenues.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Tax-exempt bonds issued have retained their tax-exempt status.
- We believe that the actuarial assumptions and methods used to measure pension and other post-employment benefit (OPEB) liabilities and expenses for financial accounting purposes are appropriate in the circumstances.
- We agree with the findings of specialists in evaluating the valuation of pension and OPEB liabilities, and related amounts, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect

to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

- With respect to the nonattest services provided (assistance with preparation of the financial statements and related notes, government-wide journal entries, schedule of expenditures of federal and state awards and related notes, and the data collection form), we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements. A list of journal entries posted during the course of the audit is attached. We did not consider it necessary to post journal entries that were posted “for presentation only”.
- The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We have a process to track the status of audit findings and recommendations.

#### **Information Provided**

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud, and there is none to report.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity’s financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements
- We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November*

*30, 1989 FASB and AICPA Pronouncements.* Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- We have made all payments in a timely manner to the Texas Municipal Retirement System (TMRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies.

#### **Federal and State Award Programs**

- We are responsible for understanding and complying with and have complied with the requirements of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* (UGMS), including requirements relating to preparation of the schedule of expenditures of federal and state awards.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal and state awards (SEFA and SESA) in accordance with the requirements of the Uniform Guidance and the UGMS, and we believe the SEFA and SESA, including its form and content, are fairly presented in accordance with the Uniform Guidance and the UGMS. The methods of measurement or presentation of the SEFA and SESA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA and SESA.
- If the SEFA and SESA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SESA no later than the date we issue the SEFA and SESA and the auditor's report thereon.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the UGMS, and included in the SEFA and SESA made during the audit period for all awards provided by federal and state agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

- We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal and state programs that provides reasonable assurance that we are managing our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal and state awards
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance and the UGMS.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, subsequent to the date as of which compliance was audited.
- Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal or state agency or pass-through entity, as applicable.
- We have charged costs to federal and state awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

#### **Supplementary Information in Relation to the Financial Statements as a Whole**

With respect to the combining and individual fund statements and budget-to-actual schedules (the "other supplementary information") accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the other supplementary information in accordance with accounting principles generally accepted in the United States of America.
- b. We believe the other supplementary information including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.
- d. When the other supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the other supplementary information no later than the date of issuance by the entity of the other supplementary information and the auditor's report thereon.
- e. We acknowledge our responsibility to include the auditor's report on the other supplementary information in any document containing the other supplementary information and that indicates the auditor reported on such other supplementary information.
- f. We acknowledge our responsibility to present the other supplementary information with the audited financial statements or, if the other supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the other supplementary information no later than the date of issuance by the entity of the other supplementary information and the auditor's report thereon.

#### **Required Supplementary Information**

With respect to the management's discussion and analysis, certain budget-to-actual schedules, pension and OPEB information (the "required supplementary information") accompanying the financial statements:

- a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America.
- b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America.
- c. The methods of measurement or presentation have not changed from those used in the prior period.



Mark C. Mills, Director of Finance



Karen Manila, Assistant City Manager



Mark Hindman, City Manager



Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
FOR PRESENTATION ONLY: Reclassify insurance claims.			
585-0000-481.70-01	Retiree Health Coverage / Medical and Dental	1,110,141.00	
585-9110-754.52-34	Insurance / Retiree Health Claims		1,110,141.00
<b>Total</b>		<b>1,110,141.00</b>	<b>1,110,141.00</b>
<b>Adjusting Journal Entries JE # 2</b>			
FOR PRESENTATION ONLY: Negative cash entry and other immaterial balances with incorrect			
100-0000-129.41-00	Due from Other Funds / Golf Course Fund	397,373.00	
130-0000-101.10-00	Cash / Cash in Bank	56,263.00	
140-0000-101.10-00	Cash / Cash in Bank	341,110.00	
140-0000-101.10-00	Cash / Cash in Bank	24,861.00	
301-0000-101.10-00	Cash / Cash in Bank	276,854.00	
405-0000-101.10-00	Cash / Cash in Bank	463,031.00	
410-0000-101.10-00	Cash / Cash in Bank	330,336.00	
415-0000-101.10-00	Cash / Cash in Bank	204,581.00	
100-0000-101.10-00	Cash / Cash in Bank		397,373.00
130-0000-204.01-01	Due to Other Funds - WP		56,263.00
140-0000-105.01-00	Long Term Investments / Consolidated LT Invest.		24,861.00
140-0000-204.01-01	Due to Other Funds - WP		341,110.00
301-0000-105.01-00	Long Term Investments / Consolidated LT Invest.		276,854.00
405-0000-105.01-00	Long Term Investments / Consolidated LT Invest.		463,031.00
410-0000-105.01-00	Long Term Investments / Consolidated LT Invest.		330,336.00
415-0000-105.01-00	Long Term Investments / Consolidated LT Invest.		204,581.00
<b>Total</b>		<b>2,094,409.00</b>	<b>2,094,409.00</b>
<b>Adjusting Journal Entries JE # 18</b>			
Pension - To correct deferred outflows for contributions subsequent to measurement date.			
485-0000-711.23-10	Employer Retirement Exp / TMRS	1,390.00	
495-0000-711.23-10	Employer Retirement Exp / TMRS	8,300.00	
580-0000-711.23-10	Employer Retirement Exp / TMRS	1,952.00	
585-0000-711.23-10	Employer Retirement Exp / TMRS	1,052.00	
590-0000-711.23-10	Employer Retirement Exp / TMRS	1,910.00	
595-0000-711.23-10	Employer Retirement Exp / TMRS	1,653.00	
485-0000-221.20-05	Deferred Outflows / Pension Act. Losses		1,390.00
495-0000-221.20-10	Deferred Outflows / Pension Contributions		8,300.00
580-0000-221.20-10	Deferred Outflows / Pension Contributions		1,952.00
585-0000-221.20-10	Deferred Outflows / Pension Contributions		1,052.00
590-0000-221.20-10	Deferred Outflows / Pension Contributions		1,910.00
595-0000-221.20-10	Deferred Outflows / Pension Contributions		1,653.00
<b>Total</b>		<b>16,257.00</b>	<b>16,257.00</b>
<b>Adjusting Journal Entries JE # 21</b>			
PBC - To reconcile interfund transfers.			
145-0000-101.10-00	Cash / Cash in Bank	50,000.00	
145-0000-101.10-00	Cash / Cash in Bank	50,000.00	
145-0000-598.95-19	Transfer Out / Economic Development Fund	50,000.00	
305-0000-101.10-00	Cash / Cash in Bank	50,000.00	
305-0000-101.10-00	Cash / Cash in Bank	50,000.00	
305-0000-498.95-19	Transfers In / Gas Development Fund	50,000.00	
390-0000-101.10-00	Cash / Cash in Bank	50,000.00	
390-0000-598.95-06	Transfer Out / Economic CIP Fund	50,000.00	
410-0000-498.95-44	Transfers In / EAGL Fund	7,500.00	

145-0000-101.10-00	Cash / Cash in Bank		50,000.00
145-0000-498.95-30	Transfers In / General CIP Fund		50,000.00
145-0000-598.95-19	Transfer Out / Economic Development Fund		50,000.00
305-0000-101.10-00	Cash / Cash in Bank		50,000.00
305-0000-498.95-06	Transfers In / Economic CIP Fund (390)		50,000.00
305-0000-498.95-19	Transfers In / Gas Development Fund		50,000.00
390-0000-101.10-00	Cash / Cash in Bank		50,000.00
390-0000-598.95-06	Transfer Out / Economic CIP Fund		50,000.00
410-0000-491.60-00	Miscellaneous Revenues / Other Income		7,500.00
<b>Total</b>		<b>407,500.00</b>	<b>407,500.00</b>
<b>Adjusting Journal Entries JE # 23</b>			
PBC - To adjust net position to roll forward.			
490-0000-222.01-05	Notes Payable / Capital Lease Payable	7,016.00	
490-0000-328.00-00	Net Assets / Invest in Cap Assets, net	98,231.00	
490-0000-222.01-05	Notes Payable / Capital Lease Payable		7,016.00
490-0000-245.02-00	Notes Payable-Noncurrent / Capital Lease		91,215.00
490-7730-717.91-50	Eagl / Srv - Cart Lease		7,016.00
<b>Total</b>		<b>105,247.00</b>	<b>105,247.00</b>
<b>Adjusting Journal Entries JE # 24</b>			
PBC - To adjust restricted cash for customer utility deposits.			
405-0000-164.01-40	Customer Deposits / Utility Fund Deposits	143,499.00	
405-0000-101.10-00	Cash / Cash in Bank		143,499.00
<b>Total</b>		<b>143,499.00</b>	<b>143,499.00</b>
<b>Adjusting Journal Entries JE # 25</b>			
PBC - To adjust accrued vacation balances at year-end.			
485-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	998.00	
485-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	2,070.00	
485-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	7,540.00	
485-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	5,183.00	
485-7502-711.16-80	Other Salaries / Vacation Liab Adjustment		998.00
485-7502-711.16-80	Other Salaries / Vacation Liab Adjustment		5,183.00
485-7502-711.16-80	Other Salaries / Vacation Liab Adjustment		2,070.00
485-7502-711.16-80	Other Salaries / Vacation Liab Adjustment		7,540.00
495-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	613.00	
495-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	333.00	
495-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	2,859.00	
495-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	3,185.00	
495-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	1,729.00	
495-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	6,032.00	
495-2007-711.16-80	Other Salaries / Vacation Liab Adjustment		60.00
495-2007-711.16-80	Other Salaries / Vacation Liab Adjustment		313.00
495-2007-711.16-80	Other Salaries / Vacation Liab Adjustment		281.00
495-2007-711.16-80	Other Salaries / Vacation Liab Adjustment		592.00
495-6004-711.16-80	Other Salaries / Vacation Liab Adjustment		267.00
495-6004-711.16-80	Other Salaries / Vacation Liab Adjustment		93.00
495-6004-711.16-80	Other Salaries / Vacation Liab Adjustment		1,394.00
495-6004-711.16-80	Other Salaries / Vacation Liab Adjustment		481.00
495-6004-711.16-80	Other Salaries / Vacation Liab Adjustment		1,251.00
495-6004-711.16-80	Other Salaries / Vacation Liab Adjustment		2,640.00
495-6005-711.16-80	Other Salaries / Vacation Liab Adjustment		43.00
495-6005-711.16-80	Other Salaries / Vacation Liab Adjustment		54.00



495-6005-711.16-80	Other Salaries / Vacation Liab Adjustment		221.00
495-6005-711.16-80	Other Salaries / Vacation Liab Adjustment		282.00
495-6005-711.16-80	Other Salaries / Vacation Liab Adjustment		198.00
495-6005-711.16-80	Other Salaries / Vacation Liab Adjustment		418.00
495-6006-711.16-80	Other Salaries / Vacation Liab Adjustment		156.00
495-6006-711.16-80	Other Salaries / Vacation Liab Adjustment		813.00
495-6007-711.16-80	Other Salaries / Vacation Liab Adjustment		138.00
495-6007-711.16-80	Other Salaries / Vacation Liab Adjustment		30.00
495-6007-711.16-80	Other Salaries / Vacation Liab Adjustment		718.00
495-6007-711.16-80	Other Salaries / Vacation Liab Adjustment		153.00
495-6007-711.16-80	Other Salaries / Vacation Liab Adjustment		644.00
495-6007-711.16-80	Other Salaries / Vacation Liab Adjustment		1,359.00
495-6009-711.16-80	Other Salaries / Vacation Liab Adjustment		104.00
495-6009-711.16-80	Other Salaries / Vacation Liab Adjustment		540.00
495-6009-711.16-80	Other Salaries / Vacation Liab Adjustment		485.00
495-6009-711.16-80	Other Salaries / Vacation Liab Adjustment		1,023.00
580-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	2,320.00	
580-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	471.00	
580-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	12,047.00	
580-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation		758.00
580-7001-711.16-80	Other Salaries / Vacation Liab Adjustment	758.00	
580-7001-711.16-80	Other Salaries / Vacation Liab Adjustment		2,320.00
580-7001-711.16-80	Other Salaries / Vacation Liab Adjustment		12,047.00
580-7001-711.16-80	Other Salaries / Vacation Liab Adjustment		471.00
585-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	1,537.00	
585-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	6,471.00	
585-1501-711.16-80	Other Salaries / Vacation Liab Adjustment		1,537.00
585-1501-711.16-80	Other Salaries / Vacation Liab Adjustment		6,471.00
590-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	3,203.00	
590-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation		261.00
590-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation		2,923.00
590-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	16,629.00	
590-7001-711.16-80	Other Salaries / Vacation Liab Adjustment	133.00	
590-7001-711.16-80	Other Salaries / Vacation Liab Adjustment	1,484.00	
590-7001-711.16-80	Other Salaries / Vacation Liab Adjustment		1,626.00
590-7001-711.16-80	Other Salaries / Vacation Liab Adjustment		8,442.00
590-7016-711.16-80	Other Salaries / Vacation Liab Adjustment	129.00	
590-7016-711.16-80	Other Salaries / Vacation Liab Adjustment	1,439.00	
590-7016-711.16-80	Other Salaries / Vacation Liab Adjustment		1,577.00
590-7016-711.16-80	Other Salaries / Vacation Liab Adjustment		8,188.00
595-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	31.00	
595-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	1,823.00	
595-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	2,723.00	
595-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	11,661.00	
595-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	163.00	
595-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	9,466.00	
595-7022-711.16-80	Other Salaries / Vacation Liab Adjustment		31.00
595-7022-711.16-80	Other Salaries / Vacation Liab Adjustment		1,823.00
595-7022-711.16-80	Other Salaries / Vacation Liab Adjustment		163.00
595-7022-711.16-80	Other Salaries / Vacation Liab Adjustment		9,466.00
595-7022-711.16-80	Other Salaries / Vacation Liab Adjustment		2,723.00
595-7022-711.16-80	Other Salaries / Vacation Liab Adjustment		11,661.00
701-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	26,620.00	
701-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	31,879.00	
701-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	26,593.00	
701-0000-212.01-00	Compensated Absences / S/T - Accrued Vacation	46,677.00	
701-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	138,216.00	
701-0000-212.02-00	Compensated Absences / L/T - Accrued Vacation	165,521.00	
701-0000-601.16-80	Other Salaries / Accrued Vacation Liab Exp		3,891.00
701-0000-601.16-80	Other Salaries / Accrued Vacation Liab Exp		5,392.00

701-0000-601.16-80	Other Salaries / Accrued Vacation Liab Exp		20,195.00
701-0000-601.16-80	Other Salaries / Accrued Vacation Liab Exp		27,993.00
701-0000-601.16-80	Other Salaries / Accrued Vacation Liab Exp		3,886.00
701-0000-601.16-80	Other Salaries / Accrued Vacation Liab Exp		6,820.00
701-0000-602.16-80	Other Salaries / Accrued Vacation Liab Exp		18,940.00
701-0000-602.16-80	Other Salaries / Accrued Vacation Liab Exp		24,068.00
701-0000-602.16-80	Other Salaries / Accrued Vacation Liab Exp		98,338.00
701-0000-602.16-80	Other Salaries / Accrued Vacation Liab Exp		124,965.00
701-0000-602.16-80	Other Salaries / Accrued Vacation Liab Exp		18,921.00
701-0000-602.16-80	Other Salaries / Accrued Vacation Liab Exp		33,207.00
701-0000-603.16-80	Other Salaries / Accrued Vacation Liab Exp		70.00
701-0000-603.16-80	Other Salaries / Accrued Vacation Liab Exp		533.00
701-0000-603.16-80	Other Salaries / Accrued Vacation Liab Exp		363.00
701-0000-603.16-80	Other Salaries / Accrued Vacation Liab Exp		2,765.00
701-0000-603.16-80	Other Salaries / Accrued Vacation Liab Exp		70.00
701-0000-603.16-80	Other Salaries / Accrued Vacation Liab Exp		122.00
701-0000-604.16-80	Other Salaries / Accrued Vacation Liab Exp		3,721.00
701-0000-604.16-80	Other Salaries / Accrued Vacation Liab Exp		1,887.00
701-0000-604.16-80	Other Salaries / Accrued Vacation Liab Exp		19,320.00
701-0000-604.16-80	Other Salaries / Accrued Vacation Liab Exp		9,798.00
701-0000-604.16-80	Other Salaries / Accrued Vacation Liab Exp		3,717.00
701-0000-604.16-80	Other Salaries / Accrued Vacation Liab Exp		6,524.00
<b>Total</b>		<b>538,536.00</b>	<b>538,536.00</b>
<b>Adjusting Journal Entries JE # 26</b>			
<b>PBC - AJE5 to adjustment compensated absences sick portion.</b>			
495-0000-212.05-00	Compensated Absences / S/T Retirement Liability	4,505.00	
495-0000-212.06-00	Compensated Absences / L/T Retirement Liability	608.00	
590-0000-212.05-00	Compensated Absences / S/T Retirement Liability	15,109.00	
590-0000-212.06-00	Compensated Absences / L/T Retirement Liability	2,039.00	
595-0000-212.05-00	Compensated Absences / S/T Retirement Liability	8,167.00	
595-0000-212.06-00	Compensated Absences / L/T Retirement Liability	1,102.00	
701-0000-212.05-00	Compensated Absences / S/T Retirement Liability	92,450.00	
701-0000-212.05-00	Compensated Absences / S/T Retirement Liability	159,488.00	
701-0000-212.06-00	Compensated Absences / L/T Retirement Liability	12,478.00	
701-0000-212.06-00	Compensated Absences / L/T Retirement Liability	21,526.00	
495-6006-711.16-81	Other Salaries / Accrued Retirement Liab.		5,113.00
590-7001-711.16-81	Other Salaries / Accrued Retirement Liab.		10,664.00
590-7016-711.16-81	Other Salaries / Accrued Retirement Liab.		6,484.00
595-7001-711.16-81	Other Salaries / Accrued Retirement Liab.		9,269.00
701-0000-601.16-81	Other Salaries / Accrued Retirement Liab		15,007.00
701-0000-601.16-81	Other Salaries / Accrued Retirement Liab		8,333.00
701-0000-602.16-81	Other Salaries / Accrd Retirement Liab		81,672.00
701-0000-602.16-81	Other Salaries / Accrd Retirement Liab		151,821.00
701-0000-603.16-81	Other Salaries / Accrued Retirement Liab		3,141.00
701-0000-604.16-81	Other Salaries / Accrued Retirement Liab		8,250.00
701-0000-604.16-81	Other Salaries / Accrued Retirement Liab		17,718.00
<b>Total</b>		<b>317,472.00</b>	<b>317,472.00</b>

<b>Adjusting Journal Entries JE # 27</b>			
PBC - AJE6 to reverse PARD-econ dev			
125-0000-101.10-00	Cash / Cash in Bank	127,374.00	
140-0000-498.95-14	Transfers In / Park/Rec Fac Dev Fund	127,374.00	
125-0000-598.95-19	Transfer Out / Economic Development Fund		127,374.00
140-0000-101.10-00	Cash / Cash in Bank		127,374.00
<b>Total</b>		<b>254,748.00</b>	<b>254,748.00</b>
<b>Adjusting Journal Entries JE # 28</b>			
PBC - AJE7 to reclass IBNR expense			
515-9210-754.52-40	Insurance / Worker's Comp Claims	19,513.00	
515-9210-754.52-40	Insurance / Worker's Comp Claims	33,139.00	
515-9210-754.52-44	Insurance / Worker's Comp Claims		19,513.00
515-9210-754.52-44	Insurance / Worker's Comp Claims		33,139.00
<b>Total</b>		<b>52,652.00</b>	<b>52,652.00</b>
<b>Adjusting Journal Entries JE # 29</b>			
PBC AJE#8 - To remove water utility purchases from aquatic park.			
405-0000-461.10-00	Water and Sewer Service / Water Sales	123,421.00	
415-0000-101.10-00	Cash / Cash in Bank	123,421.00	
405-0000-101.10-00	Cash / Cash in Bank		123,421.00
415-7501-712.41-16	Utility Services / Water Purchases		123,421.00
<b>Total</b>		<b>246,842.00</b>	<b>246,842.00</b>
<b>Adjusting Journal Entries JE # 30</b>			
PBC AJE#9 - To book Watauga JUF interest.			
405-0000-101.15-02	Watauga JUF / Watauga JUF Logic	87.00	
405-0000-205.50-01	Other Govt / Watauga JUF		87.00
<b>Total</b>		<b>87.00</b>	<b>87.00</b>
<b>Adjusting Journal Entries JE # 31</b>			
PBC AJE#10 - To reclass S/T retirement at year-end.			
495-0000-212.05-00	Compensated Absences / S/T Retirement Liability	608.00	
495-0000-212.06-00	Compensated Absences / L/T Retirement Liability	4,505.00	
590-0000-212.05-00	Compensated Absences / S/T Retirement Liability	2,039.00	
590-0000-212.06-00	Compensated Absences / L/T Retirement Liability	15,109.00	
595-0000-212.05-00	Compensated Absences / S/T Retirement Liability	1,102.00	
595-0000-212.06-00	Compensated Absences / L/T Retirement Liability	8,167.00	
701-0000-212.05-00	Compensated Absences / S/T Retirement Liability	21,526.00	
701-0000-212.06-00	Compensated Absences / L/T Retirement Liability	159,488.00	
495-0000-212.05-00	Compensated Absences / S/T Retirement Liability		4,505.00
495-0000-212.06-00	Compensated Absences / L/T Retirement Liability		608.00
590-0000-212.05-00	Compensated Absences / S/T Retirement Liability		15,109.00
590-0000-212.06-00	Compensated Absences / L/T Retirement Liability		2,039.00
595-0000-212.05-00	Compensated Absences / S/T Retirement Liability		8,167.00
595-0000-212.06-00	Compensated Absences / L/T Retirement Liability		1,102.00
701-0000-212.05-00	Compensated Absences / S/T Retirement Liability		159,488.00
701-0000-212.06-00	Compensated Absences / L/T Retirement Liability		21,526.00
<b>Total</b>		<b>212,544.00</b>	<b>212,544.00</b>



Adjusting Journal Entries JE # 32		
PBC AJE#11 - To correct June PARS entry.		
805-0000-169.21-00	Other Restricted Deposits / OPEB Trust Fund	76,947.00
805-0000-169.21-00	Other Restricted Deposits / OPEB Trust Fund	100,000.00
805-0000-169.21-00	Other Restricted Deposits / OPEB Trust Fund	976.00
805-0000-455.20-00	Investment Income / Investment Income	176,947.00
805-0000-712.98-06	Allocable Expense / Brokerage Fees	976.00
805-0000-169.21-00	Other Restricted Deposits / OPEB Trust Fund	976.00
805-0000-169.21-00	Other Restricted Deposits / OPEB Trust Fund	176,947.00
805-0000-455.20-00	Investment Income / Investment Income	76,947.00
805-0000-485.01-01	Contributions / Employer Contributions	100,000.00
805-0000-712.98-06	Allocable Expense / Brokerage Fees	976.00
<b>Total</b>		<b>355,846.00 355,846.00</b>
Adjusting Journal Entries JE # 33		
PBC AJE#12 - To correct drainage and utility bad debt.		
120-0000-113.00-00	Receivables / Allow for Uncollectible	1,451.00
120-2001-516.92-25	Bad Debt / Drainage	3,900.00
405-0000-113.00-00	Receivables / Allow for Uncollectible	158,873.00
405-9898-712.92-05	Bad Debt / Water	146,758.00
405-9898-712.92-10	Bad Debt / Sewer	58,694.00
120-0000-113.00-00	Receivables / Allow for Uncollectible	3,900.00
120-2001-516.92-25	Bad Debt / Drainage	1,451.00
405-0000-113.00-00	Receivables / Allow for Uncollectible	205,452.00
405-9898-712.92-05	Bad Debt / Water	113,486.00
405-9898-712.92-10	Bad Debt / Sewer	45,387.00
<b>Total</b>		<b>369,676.00 369,676.00</b>
Adjusting Journal Entries JE # 34		
PBC AJE#13 - To correct Donations expense.		
110-0000-305.17-01	Fire Dept Donations / Annual Award Banquet	500.00
110-9001-532.56-10	Special Events / Special Events	500.00
110-0000-101.10-00	Cash / Cash in Bank	500.00
110-0000-327.01-00	NA-Unrestricted / NA-Unrestricted	500.00
<b>Total</b>		<b>1,000.00 1,000.00</b>
Adjusting Journal Entries JE # 35		
PBC AJE#14 - To reclass promotional expenses.		
001-9898-526.66-40	Specialty Supplies / Special Event	3,500.00
001-9898-526.66-40	Specialty Supplies / Special Event	1,000.00
105-0000-101.10-00	Cash / Cash in Bank	4,500.00
001-0000-101.10-00	Cash / Cash in Bank	4,500.00
105-7508-541.66-40	Specialty Supplies / Special Event	3,500.00
105-7508-541.66-40	Specialty Supplies / Special Event	1,000.00
<b>Total</b>		<b>9,000.00 9,000.00</b>

Adjusting Journal Entries JE # 36		
PBC - Debt A/E		
315-0000-161.03-18	Certificate of Obligation / 2018 CO	340,269.00
315-0000-161.03-18	Certificate of Obligation / 2018 CO	9,706.00
355-0000-498.75-18	Street CO / 2018 CO	177,960.00
355-0000-498.75-18	Street CO / 2018 CO	13,533.00
385-0000-161.03-18	Certificate of Obligation / 2018 CO	21,659.00
385-0000-161.03-18	Certificate of Obligation / 2018 CO	16,153.00
385-0000-161.03-18	Certificate of Obligation / 2018 CO	14,684.00
385-0000-161.03-18	Certificate of Obligation / 2018 CO	15,418.00
385-0000-161.03-18	Certificate of Obligation / 2018 CO	29,001.00
386-0000-161.03-18	Certificate of Obligation / 2018 CO	235,050.00
386-0000-161.03-18	Certificate of Obligation / 2018 CO	3,295.00
406-0000-161.03-18	Certificate of Obligation / 2018 CO	787.00
407-0000-161.03-18	Certificate of Obligation / 2018 CO	428.00
416-0000-498.83-18	Aquatic Park CO / 2018 CO	178,356.00
485-0000-575.88-20	Retirement of GLTD / ISSUANCE COST	178,356.00
495-0000-498.30-00	Other Financing Sources / Issuance of Debt	1,215.00
701-0000-571.88-10	Retirement of GLTD / Bond Principal	493,743.00
315-0000-498.75-18	Street CO / 2018 CO	340,269.00
315-0000-498.75-18	Street CO / 2018 CO	9,706.00
355-0000-161.03-18	Certificate of Obligation / 2018 CO	177,960.00
355-0000-161.03-18	Certificate of Obligation / 2018 CO	13,533.00
385-0000-498.77-18	Fleet CO / 2018 CO	21,659.00
385-0000-498.77-18	Fleet CO / 2018 CO	16,153.00
385-0000-498.77-18	Fleet CO / 2018 CO	14,684.00
385-0000-498.77-18	Fleet CO / 2018 CO	15,418.00
385-0000-498.77-18	Fleet CO / 2018 CO	29,001.00
386-0000-498.79-18	CO Info System Projects / 2018 CO	235,050.00
386-0000-498.79-18	CO Info System Projects / 2018 CO	3,295.00
406-0000-498.81-18	Utility CO / 2018 CO	787.00
407-0000-498.81-18	Utility CO / 2018 CO	428.00
416-0000-161.03-18	Certificate of Obligation / 2018 CO	178,356.00
485-0000-498.30-00	Other Financing Sources / Issuance of Debt	178,356.00
495-0000-575.88-20	Retirement of GLTD / ISSUANCE COST	1,215.00
701-0000-498.30-00	Other Financing Sources / Issuance of Debt	493,743.00
<b>Total</b>		<b>1,729,613.00 1,729,613.00</b>
Adjusting Journal Entries JE # 37		
WP Proposed A/E to Correct Outstanding Bonds Payable		
495-0000-575.88-20	Retirement of GLTD / ISSUANCE COST	10,000.00
701-0000-242.04-68	General Obligation Bonds / 2018 GO	102,522.00
495-9595-571.88-10	Retirement of GLTD / Bond Principal	10,000.00
701-0000-242.04-14	General Obligation Bonds / 2014 GO	51,600.00
701-0000-498.30-00	Other Financing Sources / Issuance of Debt	50,922.00
<b>Total</b>		<b>112,522.00 112,522.00</b>



<b>Adjusting Journal Entries JE # 38</b>			
Record prepaid expenditure for fire truck.			
134-0000-141.20-00	Prepaid Expenses	900,000.00	
135-0000-141.20-00	Prepaid Expenses	300,000.00	
385-0000-141.20-00	Prepaid Expenses	59,758.00	
134-8585-601.79-04	Capital Exp - Projects / Equipment Exp		900,000.00
135-8585-601.79-04	Capital Exp - Projects / Equipment Exp		300,000.00
385-8585-601.79-04	Capital Exp - Projects / Equipment Exp		59,758.00
Total		<b>1,259,758.00</b>	<b>1,259,758.00</b>
<b>Adjusting Journal Entries JE # 40</b>			
To correct accrued interest payable.			
485-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	22,725.00	
490-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	1,271.00	
495-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	46,471.00	
701-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	322,965.00	
703-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	468.00	
752-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	45.00	
753-0000-232.02-00	Bond Interest Pbl-Current / Interest Payable	49,172.00	
485-9595-575.89-10	Interest and Fiscal Agent / Bond Interest		22,725.00
490-9595-575.89-10	Interest and Fiscal Agent / Bond Interest		1,271.00
495-9595-575.89-10	Interest and Fiscal Agent / Bond Interest		46,471.00
701-0000-575.89-10	Interest and Fiscal Agent / Bond Interest		322,965.00
703-0000-575.89-10	Interest and Fiscal Agent / Bond Interest		468.00
752-0000-575.89-10	Interest and Fiscal Agent / Bond Interest		45.00
753-0000-575.89-10	Interest and Fiscal Agent / Bond Interest		49,172.00
Total		<b>443,117.00</b>	<b>443,117.00</b>
<b>Adjusting Journal Entries JE # 41</b>			
To correct golf course lease payable amounts.			
490-0000-245.02-00	Notes Payable-Noncurrent / Capital Lease	91,215.00	
490-7730-717.91-50	Eagl / Srv - Cart Lease		91,215.00
Total		<b>91,215.00</b>	<b>91,215.00</b>
<b>Adjusting Journal Entries JE # 42</b>			
WP Amortization Proposed AJEs			
485-0000-221.10-99	Bond Refunding - WP	185,552.00	
485-0000-224.01-99	Unamortized Prem/Disc - WP	213,703.00	
495-0000-221.10-99	Bond Refunding / WP	509,752.00	
495-9595-575.88-30	Retirement of GLTD / Disc on Bond Issue	217,594.00	
485-9595-575.88-30	Retirement of GLTD / Disc on Bond Issue		213,703.00
485-9595-575.88-30	Retirement of GLTD / Disc on Bond Issue		185,552.00
495-0000-224.01-99	Unamortized Prem/Disc - WP		217,594.00
495-9595-575.88-30	Retirement of GLTD / Disc on Bond Issue		509,752.00
Total		<b>1,126,601.00</b>	<b>1,126,601.00</b>

Adjusting Journal Entries JE # 43		
WP Proposed AIE to Correct Series 2018 Bond Issuance and Cash Balances		
205-0000-575.88-20	Retirement of GLTD / ISSUANCE COST	387,268.00
205-0000-575.88-50	Retirement of GLTD / Escrow Pmt for Refunding	5,380,743.00
399-0000-498.77-17	Fleet CO / 2017 CO	691,600.00
399-0000-575.88-20	Bond Issuance Costs	24,998.00
405-9898-575.89-20	Interest and Fiscal Agent / Paying Agent Fees	16,141.00
415-9595-575.89-20	Interest and Fiscal Agent / Paying Agent Fees	9,611.00
485-9595-575.88-20	Retirement of GLTD / ISSUANCE COST	254,565.00
495-0000-101.10-00	Cash / Cash in Bank	308,135.00
205-0000-101.10-00	Cash / Cash in Bank	387,268.00
205-0000-498.30-50	Issuance of Debt / Premium on Issuance	231,130.00
205-0000-498.30-75	Issuance of Debt / Refunding Proceeds	4,865,000.00
205-0000-575.88-20	Retirement of GLTD / ISSUANCE COST	284,613.00
399-0000-101.10-00	Cash / Cash in Bank	24,998.00
399-0000-498.30-50	Issuance of Debt / Premium on Issuance	507,043.00
399-0000-575.88-20	Bond Issuance Costs	184,557.00
405-0000-498.30-00	Other Financing Sources / Issuance of Debt	16,141.00
415-0000-498.30-00	Other Financing Sources / Issuance of Debt	9,611.00
485-0000-101.10-00	Cash / Cash in Bank	254,565.00
495-9595-575.88-20	Retirement of GLTD / ISSUANCE COST	308,135.00
Total		7,073,061.00 7,073,061.00
Adjusting Journal Entries JE # 44		
FOR PRESENTATION ONLY: To allocate Utility fund capital outlay offset across functions.		
405-9999-712.99-99	Contractual Services - Capital Outlay Offset Presentation - WP	2,885,125.00
405-9999-711.99-99	Personnel Services - Capital Outlay Offset Presentation - WP	1,436,511.00
405-9999-722.99-99	Supplies - Capital Outlay Offset Presentation - WP	69,936.00
405-9999-731.99-99	Repairs and Maintenance - Capital Outlay Offset Presentation - WP	1,378,678.00
Total		2,885,125.00 2,885,125.00
Adjusting Journal Entries JE # 45		
FOR PRESENTATION ONLY: TIF 1 capital projects transfer to TIF 1 debt service to zero fund		
201-0000-101.10-00	Cash / Cash in Bank	935,389.00
203-0000-101.10-00	Cash / Cash in Bank	324,404.00
303-0000-598.95-99	Transfers Out - WP	324,404.00
201-0000-105.01-00	Long Term Investments / Consolidated LT Invest.	934,006.00
201-0000-114.50-00	Interest Receivable / Accrued Interest Rec	1,383.00
203-0000-498.95-99	Transfers In - WP	324,404.00
303-0000-101.10-00	Cash / Cash in Bank	324,404.00
201-0000-114.50-00	Interest Receivable / Accrued Interest Rec	
Total		1,584,197.00 1,584,197.00
Adjusting Journal Entries JE # 46		
PBC - AIE #16 - To correct Utility AR Allowance posted incorrectly.		
120-2001-516.92-25	Bad Debt / Drainage	1,451.00
120-2001-516.92-25	Bad Debt / Drainage	1,451.00
405-9898-712.92-05	Bad Debt / Water	113,486.00
405-9898-712.92-05	Bad Debt / Water	113,486.00
405-9898-712.92-10	Bad Debt / Sewer	45,387.00
405-9898-712.92-10	Bad Debt / Sewer	45,387.00
120-0000-113.00-00	Receivables / Allow for Uncollectible	1,451.00
120-0000-113.00-00	Receivables / Allow for Uncollectible	1,451.00
405-0000-113.00-00	Receivables / Allow for Uncollectible	158,873.00
405-0000-113.00-00	Receivables / Allow for Uncollectible	158,873.00
Total		320,648.00 320,648.00



Adjusting Journal Entries JE # 47			
To reclassify Rufe Snow receivables for reimbursement requests to unavailable revenue as			
135-0000-431.20-12	Federal / Dept of Transportation	3,667,930.00	
135-0000-221.01-00	Deferred Revenue / Deferred Revenue		3,667,930.00
Total		3,667,930.00	3,667,930.00
Adjusting Journal Entries JE # 48			
Final Debt AJE			
205-0000-101.10-00	Cash / Cash in Bank	387,268.00	
315-0000-498.30-00	Issuance of Debt	269,372.00	
315-0000-598.95-32	Transfer Out / Permanent Street Maint	340,238.00	
350-0000-498.30-00	Issuance of Debt	21,541.00	
355-0000-161.03-18	Certificate of Obligation / 2018 CO	191,493.00	
355-0000-498.30-00	Issuance of Debt	59,420.00	
385-0000-498.30-00	Issuance of Debt	46,019.00	
385-0000-598.95-50	Transfer Out / Building Support Services	95,251.00	
386-0000-498.30-00	Issuance of Debt	295,248.00	
386-0000-598.95-50	Transfer Out	227,674.00	
399-0000-101.10-00	Cash / Cash in Bank	24,998.00	
399-0000-498.30-50	Issuance of Debt / Premium on Issuance	507,043.00	
399-0000-575.88-20	Bond Issuance Costs	159,559.00	
406-0000-598.95-06	Transfer Out / Economic CIP Fund (390)	787.00	
407-0000-598.95-06	Transfer Out / Economic CIP Fund (390)	428.00	
416-0000-161.03-18	Certificate of Obligation / 2018 CO	178,356.00	
485-0000-101.10-00	Cash / Cash in Bank	254,565.00	
495-0000-598.95-01	Transfer Out / General Fund	308,135.00	
205-0000-498.95-30	Transfers In / General CIP Fund		387,268.00
315-0000-161.03-18	Certificate of Obligation / 2018 CO		349,975.00
315-0000-498.30-50	Issuance of Debt - Premium		197,489.00
315-0000-575.88-20	Bond Issuance Costs		62,146.00
350-0000-498.30-50	Issuance of Debt - Premium		15,793.00
350-0000-498.95-01	Transfers In / General Fund		778.00
350-0000-575.88-20	Bond Issuance Costs		4,970.00
355-0000-498.30-50	Issuance of Debt - Premium		43,563.00
355-0000-498.95-01	Transfers In / General Fund		193,641.00
355-0000-575.88-20	Retirement of GLTD / ISSUANCE COST		13,709.00
385-0000-161.03-18	Certificate of Obligation / 2018 CO		96,915.00
385-0000-498.30-50	Issuance of Debt - Premium		33,738.00
385-0000-575.88-20	Bond Issuance Costs		10,617.00
386-0000-161.03-18	Certificate of Obligation / 2018 CO		238,345.00
386-0000-498.30-50	Issuance of Debt - Premium		216,460.00
386-0000-575.88-20	Bond Issuance Costs		68,117.00
399-0000-498.77-17	Fleet CO / 2017 CO		691,600.00
406-0000-161.03-18	Certificate of Obligation / 2018 CO		787.00
407-0000-161.03-18	Certificate of Obligation / 2018 CO		428.00
416-0000-498.95-01	Transfers In		178,356.00
485-0000-498.95-01	Transfer In		212,470.00
485-9595-575.89-10	Interest and Fiscal Agent / Bond Interest		42,095.00
495-0000-101.10-00	Cash / Cash in Bank		308,135.00
Total		3,367,395.00	3,367,395.00

<b>Adjusting Journal Entries JE # 49</b>			
FOR PRESENTATION ONLY: Reclassify Issuance Costs to Interest Expense			
302-0000-455.04-58	CO Investment Income / 2008 CO	24,255.00	
490-0000-575.89-10	Interest and Fiscal Agent / Bond Interest	20,185.00	
302-0000-575.88-20	Retirement of GLTD / ISSUANCE COST		24,255.00
490-0000-575.88-20	Retirement of GLTD / ISSUANCE COST		20,185.00
<b>Total</b>		<b>44,440.00</b>	<b>44,440.00</b>
<b>Adjusting Journal Entries JE # 50</b>			
FOR PRESENTATION ONLY: Reclassify nonspendable fund balance			
001-0000-327.01-00	NA-Unrestricted / NA-Unrestricted	16,450.00	
399-0000-327.01-00	NA-Unrestricted / NA-Unrestricted	59,758.00	
001-0000-303.20-00	FB-Reserves / Reserved for Inventory		16,450.00
399-0000-303.15-00	FB-Reserves / Reserve for Prepaids		59,758.00
<b>Total</b>		<b>76,208.00</b>	<b>76,208.00</b>
<b>Total Adjusting Journal Entries</b>		<b>30,017,286.00</b>	<b>30,017,286.00</b>
<b>Total All Journal Entries</b>		<b>30,017,286.00</b>	<b>30,017,286.00</b>

Uncorrected Misstatement # 1			
To record police and employee benevolent funds as agency funds. The funds are not currently recorded in the City's financial statements.			
	Cash and cash equivalents	33,168.00	
	Funds held for others		33,168.00
Total		1,110,141.00	1,110,141.00